

North Dakota State Income Tax Information

State Abbreviation:	ND
State Tax Withholding State Code:	38
Acceptable Exemption Form:	None
Basis For Withholding:	Federal Exemptions
Acceptable Exemption Data:	None
TSP Deferred:	Yes
Special Coding:	None
Additional Information:	A state tax certificate is not required since Federal exemptions are used in the computation of the state formula.

Withholding Formula ►(Effective Pay Period 15, 2009)◄

1. Subtract the nontaxable biweekly Thrift Savings Plan contribution from the gross biweekly wages.
2. Subtract the nontaxable biweekly Federal Health Benefits Plan payment(s) (includes dental and vision insurance program, and flexible spending account – health care and dependent care deductions) from the amount computed in Step 1.
3. Add the taxable biweekly fringe benefits (taxable life insurance, etc.) to the amount computed in step 2 to obtain the adjusted gross biweekly wages.
4. Multiply the adjusted gross biweekly wages by 26 to obtain the annual wages.
5. Determine the exemption allowance by applying the following guideline and subtract this amount from the annual wages to compute taxable income:

$$\text{Exemption Allowance} = \$3,650 \times \text{Number of Exemptions}$$

6. Apply the taxable income computed in step 5 to the following table to determine the annual North Dakota income tax withholding:

Tax Withholding Table
Single
or
Head of Household

If the Amount of Taxable Income Is:		The Amount of North Dakota Tax Withholding Should Be:			Of Excess Over:
Over:	But Not Over:				
\$ 0	\$ 3,800	\$ 0.00	plus	0.00%	\$ 0
3,800	36,000	0.00	plus	►1.84%	3,800
36,000	76,000	676.20	plus	3.44%	36,000
76,000	173,000	2,244.20	plus	3.81%	76,000
173,000	375,000	6,454.00	plus	4.42%	173,000
375,000	and over	16,634.80	plus	4.86%◄	375,000

If the Amount of Taxable Income Is:		Married The Amount of North Dakota Tax Withholding Should Be:				Of Excess Over:	
Over:	But Not Over:						
\$ 0	\$ 9,300	\$ 0.00	plus	0.00%		\$ 0	
9,300	64,000	0.00	plus	▶ 1.84%		9,300	
64,000	122,000	1,148.70	plus	3.44%		64,000	
122,000	217,000	3,422.30	plus	3.81%		122,000	
217,000	380,000	7,545.30	plus	4.42%		217,000	
380,000	and over	15,760.50	plus	4.86% ◀		380,000	

7. Divide the annual North Dakota income tax withholding determined in step 6 by 26 and round to the nearest dollar to obtain the biweekly North Dakota income tax withholding.